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September 15, 2003

VIA HAND-DELIVERY

The Honorable Ron Jones
Director
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

Re: Application of Nashville Gas Company, a Division of Piedmont Natural Gas Company, Inc. for an Adjustment of its Rates and Charges, the Approval of Revised Tariffs and the Approval of Revised Service Regulations
Docket No. 03-00313

Dear Director Jones:

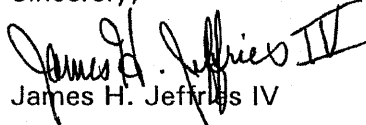
Attached hereto are the responses of Nashville Gas Company to the Tennessee Regulatory Authority's second Data Requests on the Stipulation filed in this proceeding on September 9, 2003 by Nashville Gas Company and the Consumer Advocate.

In providing these responses, Nashville Gas Company would like to emphasize the fact that the Stipulation and the underlying agreement to settle this case were very difficult to reach and were entered into with the express agreement by both parties that they were both comprehensive and integrated in nature. As such, under the terms of the Stipulation, neither party is bound to the terms of the Stipulation if it is materially altered. Further, although Nashville Gas Company agreed to certain adjustments proposed by the Consumer Advocate in this case in reaching settlement, this agreement was premised on the further agreement that no precedential effect would be claimed or given to the fact of these adjustments. From Nashville Gas Company's perspective, each of these aspects of the Stipulation was an important and material condition to Nashville Gas' willingness to agree to the other terms of settlement.

The Honorable Ron Jones
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If the Authority has any further questions about the Stipulation or the responses attached hereto, please let us know.

Sincerely,


James H. Jeffries IV

JHJ/srl

Attachments

c: Mr. Timothy Phillips (via facsimile)
Mr. George Godwin (via facsimile)
Mr. R. Dale Grimes (via email)

**NASHVILLE GAS COMPANY
A DIVISION OF PIEDMONT NATURAL GAS COMPANY, INC.
TENNESSEE REGULATORY AUTHORITY
DOCKET NO. 03-00313**

RESPONSES TO TRA SECOND DATA REQUESTS:

Operating Income

1. According to the Company's response to Staff Data Request No. 152, the Company used a 17.32% rate to capitalize corporate payroll. However, on Company Workpaper SW-7, the percentage of payroll capitalized amounts to 6.89%. It appears that using 17.32% would reduce corporate payroll by approximately \$503,000. Reconcile and calculate the impact of this discrepancy.

RESPONSE: The 17.32% capitalization rate calculated on workpaper SW- 2 relates to the amount of Tennessee direct payroll capitalized. As shown on workpaper SW-1, this capitalization rate was applied to the Tennessee direct payroll. Corporate payroll is capitalized on the basis of management time devoted to construction-related activities, such as engineering, and not on the basis of capitalization percentages of a particular state's direct payroll.

2. In prior utility rate cases, both the TRA and the TPSC have affirmed a policy of eliminating operating expenses from recovery for Company charitable contributions, civic donations and related miscellaneous expenses that have no bearing on providing utility service. Referring to TRA data request item #132, provide the amount of expenses that should be adjusted to adhere to this policy.

RESPONSE: In its original filing in this case, Nashville Gas Company attempted to comply with the TRA's policy on charitable donations unrelated to the provision of natural gas service by recording those donations "below the line" in account 426. In the normal course of business; however, some charges may be erroneously charged to an operating expense account. Considering that thousands of charges are recorded by the Company each month, it is not uncommon for individual area code holders to code such a cost to the wrong account. However, the Company believes this to be the exception and not the rule. It is also the case that some expenses can be coded appropriately to more than one account or at least that there may be some legitimate ambiguity as to which account an expense should be recorded. Upon further review of its accounting entries, and in response to this Data Request, the Company has reviewed its response to TRA data request #132. Based upon that review, it appears that a few additional payments to various entities could be construed as falling into the category of charitable contributions or civic donations unrelated to the provision of natural gas service. These charges are summarized on the schedule attached hereto. The total amount of expense associated with these additional items is \$ 13,168.

Rate Design

1. Refer to Schedule 1 of the Stipulation. Provide the rationale for eliminating the residential discounted air-conditioning rate for those customers who have installed this equipment in order to receive such a discount.

RESPONSE: Those customers currently on the Air Conditioning rate schedule should have usage patterns that result in classification as a Value Rate customer. The Value Rate provides a significant discount that should exceed their previous experience. The Air Conditioning Rate only provided a discount on usage that exceeded 50 therms in any month from June through October.

There are currently no customers on the Commercial – Air Conditioning Rate and approximately 60 on the Residential – Air Conditioning Rate. The new classifications will greatly increase the number of customers that receive a discounted rate as a result of year round gas usage.

2. Refer to Schedule 3 of the Stipulation.
 - a. Provide a calculation of the monthly calendar and cycle (16-15) heating degree days for both the test period and the normal period.
 - b. If the Company's normal heating degree days are calculated for any time period outside of the test period (December 31, 2002) provide both the rationale for such a departure and also calculate the effect of using a normal 30-year period that ends with December 31, 2002.

RESPONSE: a. See attached schedules.

b. The Company used a 30 year period ending June of 2002 to calculate the normal degree days for rate design purposes. The Company prefers to use this approach as it provides 30 complete winter periods without splitting the most current winter period (by ending in December 2002). This approach has been used in North Carolina, South Carolina and Tennessee since the implementation of the Weather Normalization process in 1991. The TRA Staff questioned the Company's approach late in the rate case audit process. An attrition period revenue calculation was then run using the 30 year data through December 2002. This data would have resulted in a revenue increase of approximately \$16,000. This data was not used in the settlement.

It is critical that the same degree day data was used in setting both base rates and WNA factors. The WNA process then corrects to normal to permit the Company to recover the margin approved in the rate case. If a different source of normal degree day data had been used, both base rates and WNA factors would be slightly different but the total margin recovery would be the same.

3. Refer to Schedule 4 of the Stipulation. Provide a schedule summarizing all changes agreed to by the parties in the Company's tariff and service regulations, including returned check charges, reconnect charges, and service line extension charges.

RESPONSE: Please see the list of changes set forth below.

TARIFF CHANGES

All Rate Schedules	Renumbered all rate schedules beginning with 301 Reverted to \$20 returned check charge
Residential Rate Schedules	Changed from one to two rate classifications: -Value Rate -Standard Rate Eliminated air conditioning discount
Commercial Rate Schedules	Changed from one to four rate classifications: -Small General Service – Value Rate -Small General Service – Standard Rate -Medium General Service – Value Rate -Medium General Service – Standard Rate Eliminated air conditioning discount
Industrial Transportation	Amended monthly imbalance resolution on cash out of monthly imbalances of less than 2%. Cash out for both "long" and "short" nominations will be at the average of the weekly "Weighted Index Price" for the calendar month as published in <i>Natural Gas Week</i> plus applicable fuel and surcharge.

SERVICE REGULATIONS:

General Service Policy (Section 1)	Changed classification descriptions and redefined transfers from one rate schedule to another. Please see red-line service regulations included in Item 25 of Minimum Filing Requirements, pages 155 through 176. Also see amendment to original filing dated June 26, 2003.
Service Lines (Section 4)	Amended the service line policies for Residential and Commercial or Industrial service types. The change for Residential customer types eliminates the provision of 50 additional feet of service line per additional appliance added after the initial 100 feet is installed for installation of

a gas furnace or water heater. Additional footage may be added at no additional charge to the customer provided the investment provides a reasonable return to the Company. In those cases where the investment does not provide a reasonable return to the Company, the customer may be required to pay for the excess footage over 100 feet.

The change for Commercial or Industrial service types adds the provision to "provide a reasonable return to the Company" on service line extensions.

Please see red-line service regulations included in Item 25 of Minimum Filing Requirements, pages 177 through 178.

Rules & Regulations (Section 6)

Paragraphs 12 and 13 were amended to include a change in the reconnect fee from a flat rate of \$50 to a seasonal rate of \$55 for non-peak months (February through August) and \$85 for on-peak months (September through January).

Please see red-line service regulations included in Item 25 of Minimum Filing Requirements, pages 184.

501C3 Charitable Organizations

<u>Organization name</u>	<u>District Code</u>	<u>Date</u>	<u>Amount</u>	<u>Amount Allocated</u>
1 AL MENAH TEMPLE	17	3/19/2002	\$ 1,000.00	\$ 1,000.00
2 AMERICAN RED CROSS DISASTER RELIEF FUND	17	12/13/2002	\$ 500.00	\$ 500.00
3 ARTS & SCIENCE COUNCIL	0	1/10/2002	\$ 2,785.00	\$ 667.29
4 ARTS & SCIENCE COUNCIL	0	6/6/2002	\$ 2,209.00	\$ 529.28
5 ARTS & SCIENCE COUNCIL	0	12/19/2002	\$ 50.00	\$ 11.98
6 BAPTIST CENTER HEALTH & FITNESS	0	10/29/2002	\$ 1,500.00	\$ 359.40
7 BLUMENTHAL PERFORMING ARTS CENTER	0	5/9/2002	\$ 2,123.00	\$ 508.67
8 CHARLOTTE RAPTOR CENTER	0	2/14/2002	\$ 96.25	\$ 23.06
9 CHARLOTTE SYMPHONY ORCHESTRA	0	4/12/2002	\$ 532.00	\$ 127.47
10 CHILDRENS MIRACLE NETWORK	0	1/29/2002	\$ 7,500.00	\$ 1,797.00
11 COMMUNITY CULLINARY SCHOOL OF CLT	0	01/28/02	\$ 64.80	\$ 15.53
12 DISCOVERY PLACE	0	2/1/2002	\$ 300.00	\$ 71.88
13 FORUM FOR CORPORATE CONSCIENCE	0	10/29/2002	\$ 12,500.00	\$ 2,995.00
14 FOUNDATION FOR THE CAROLINAS	0	9/10/2002	\$ 50.00	\$ 11.98
15 GAS FOODSERVICE EQUIPMENT NETWORK	0	12/17/2002	\$ 2,500.00	\$ 599.00
16 GLENCLIFF COMPREHENSIVE HIGH SCHOOL	17	4/8/2002	\$ 260.00	\$ 260.00
17 HILLSBORO HIGH SCHOOL DRAMA DEPARTMEN	17	1/30/2002	\$ 300.00	\$ 300.00
18 INDUSTRIAL GOLF LEAGUE OF METROPOLITAN	17	3/7/2002	\$ 100.00	\$ 100.00
19 MD ANDERSON CANCER CENTER	0	1/4/2002	\$ 2,500.00	\$ 599.00
20 METRO BOARD OF PARKS	17	2/19/2002	\$ 526.00	\$ 526.00
21 METROLINA ENTREPRENEURIAL COUNCIL, INC.	0	4/11/2002	\$ 175.00	\$ 41.93
22 MT. OLIVET METHODIST CHURCH	0	10/17/2002	\$ 50.00	\$ 11.98
23 NASHVILLE SPORTS COUNCIL	17	4/12/2002	\$ 1,000.00	\$ 1,000.00
24 NATIONAL WILDLIFE FEDERATION	0	11/13/2002	\$ 3,770.00	\$ 903.29
25 NATIONAL WILDLIFE FEDERATION	0	11/13/2002	\$ 375.00	\$ 89.85
26 NATIONAL WILDLIFE FEDERATION	0	11/13/2002	\$ 290.00	\$ 69.48
27 NATIONAL WILDLIFE FEDERATION	0	11/13/2002	\$ 54.00	\$ 12.94
28 PRESBYTERIAN HOSPITAL FOUNDATION	0	10/3/2002	\$ 50.00	\$ 11.98
29 RIVER HILLS COMMUNITY CHURCH	0	10/3/2002	\$ 50.00	\$ 11.98
30 ROCKY KNOLL BAPTIST CHURCH	0	4/22/2002	\$ 50.00	\$ 11.98
Total				\$ 13,167.94

Note: District Code 17 = Tenn. Direct
District Code 00 = 3-State

Tennessee Regulatory Authority
 September 12, 2003
 Data Request

Rate Design Question 2 A - Actual Degree Days Test Period

Nashville Degree Day 30 Year History
 15 -15 data (High - Low)

	2001 - 2002	2002 - 2003
June		54.0
July		0.0
August		0.0
September		0.0
October		36.0
November		349.0
December		761.0
January	854.0	
February	657.0	
March	562.0	
April	337.0	
May	82.0	
Winter		3,183.0
Summer		509.0
Annual		3,692.0

Nashville Degree Day 30 Year History
 Calendar 1-31 data (High - Low)

	2001 - 2002	2002 - 2003
June		0.0
July		0.0
August		0.0
September		2.0
October		161.0
November		554.0
December		752.0
January	704.0	
February	677.0	
March	477.0	
April	171.0	
May	89.0	
Winter		3,164.0
Summer		423.0
Annual		3,587.0

Nashville Degree Day 30 Year History
15 -15 data (High - Low)

	1972 - 1973	1973 - 1974	1974 - 1975	1975 - 1976	1976 - 1977	1977 - 1978	1978 - 1979	1979 - 1980	1980 - 1981	1981 - 1982	1982 - 1983	1983 - 1984	1984 - 1985	1985 - 1986	1986 - 1987
June	13.0	27.0	3.0	0.0	32.0	1.0	10.0	24.0	1.0	19.0	0.0	31.0	43.0	18.0	28.0
July	0.0	0.0	3.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
August	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
September	0.0	0.0	12.0	9.0	9.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
October	49.0	8.0	130.0	88.0	105.0	139.0	99.0	107.0	113.0	84.0	58.0	81.0	92.0	6.0	3.0
November	298.0	266.0	302.0	217.0	630.0	264.0	246.0	344.0	303.0	298.0	403.0	305.0	253.0	145.0	64.0
December	663.0	474.0	641.0	533.0	753.0	664.0	567.0	574.0	600.0	639.0	435.0	505.0	638.0	537.0	323.0
January	886.0	840.0	657.0	901.0	1,053.0	955.0	939.0	758.0	986.0	969.0	638.0	1,111.0	661.0	987.0	599.0
February	697.0	511.0	663.0	703.0	1,105.0	1,176.0	1,069.0	915.0	895.0	925.0	822.0	921.0	1,220.0	758.0	792.0
March	390.0	393.0	573.0	286.0	435.0	780.0	606.0	672.0	443.0	483.0	436.0	623.0	442.0	451.0	810.0
April	436.0	364.0	402.0	268.0	256.0	262.0	296.0	371.0	276.0	352.0	408.0	362.0	311.0	255.0	568.0
May	98.0	119.0	39.0	117.0	60.0	206.0	112.0	125.0	119.0	128.0	220.0	152.0	18.0	141.0	51.0
Winter	2,934.0	2,484.0	2,836.0	2,640.0	3,976.0	3,839.0	3,427.0	3,263.0	3,227.0	3,314.0	2,734.0	3,465.0	3,214.0	2,878.0	3,082.0
Summer	596.0	518.0	589.0	482.0	462.0	608.0	517.0	629.0	509.0	583.0	686.0	626.0	467.0	517.0	491.0
Annual	3,530.0	3,002.0	3,425.0	3,122.0	4,438.0	4,447.0	3,944.0	3,892.0	3,736.0	3,897.0	3,420.0	4,091.0	3,681.0	3,395.0	3,573.0

	1987 - 1988	1988 - 1989	1989 - 1990	1990 - 1991	1991 - 1992	1992 - 1993	1993 - 1994	1994 - 1995	1995 - 1996	1996 - 1997	1997 - 1998	1998 - 1999	1999 - 2000	2000 - 2001	2001 - 2002	30 - Year Average
June	0.0	7.0	2.0	8.0	0.0	33.0	27.0	20.0	4.0	0.0	31.0	5.0	0.0	1.0	22.0	13.7
July	0.0	0.0	0.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2
August	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
September	0.0	5.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.0	0.0	0.0	0.0	0.0	0.0	1.8
October	166.0	132.0	79.0	60.0	142.0	100.0	101.0	62.0	70.0	98.0	26.0	31.0	60.0	147.0	98.0	89.5
November	324.0	374.0	229.0	327.0	424.0	329.0	401.0	183.0	457.0	381.0	495.0	287.0	255.0	175.0	320.0	318.6
December	498.0	623.0	745.0	428.0	448.0	626.0	583.0	511.0	624.0	549.0	680.0	377.0	466.0	786.0	351.0	570.6
January	934.0	632.0	960.0	746.0	718.0	676.0	910.0	692.0	908.0	794.0	622.0	938.0	673.0	1,080.0	854.0	842.3
February	796.0	661.0	436.0	724.0	722.0	703.0	886.0	930.0	926.0	785.0	737.0	464.0	873.0	746.0	657.0	807.9
March	613.0	592.0	398.0	544.0	426.0	753.0	459.0	463.0	576.0	382.0	531.0	630.0	350.0	549.0	562.0	513.3
April	291.0	395.0	440.0	176.0	397.0	340.0	312.0	195.0	498.0	379.0	247.0	289.0	333.0	356.0	337.0	331.6
May	180.0	117.0	97.0	56.0	131.0	115.0	89.0	115.0	101.0	211.0	132.0	88.0	113.0	90.0	82.0	114.1
Winter	3,165.0	2,882.0	2,768.0	2,769.0	2,738.0	3,087.0	3,239.0	2,779.0	3,491.0	2,891.0	3,065.0	2,696.0	2,617.0	3,336.0	2,744.0	3,052.7
Summer	637.0	656.0	618.0	300.0	670.0	590.0	529.0	392.0	673.0	693.0	436.0	413.0	506.0	594.0	539.0	550.9
Annual	3,802.0	3,538.0	3,386.0	3,069.0	3,408.0	3,677.0	3,768.0	3,171.0	4,164.0	3,584.0	3,501.0	3,109.0	3,123.0	3,930.0	3,283.0	3,603.6

Piedmont Natural Gas Company

Nashville Degree Day 30 Year History
1 - 31 data (High - Low)

	1972 - 1973	1973 - 1974	1974 - 1975	1975 - 1976	1976 - 1977	1977 - 1978	1978 - 1979	1979 - 1980	1980 - 1981	1981 - 1982	1982 - 1983	1983 - 1984	1984 - 1985	1985 - 1986	1986 - 1987
June	6.0	0.0	3.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.0	0.0
July	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
August	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
September	10.0	8.0	48.0	68.0	31.0	3.0	1.0	5.0	9.0	42.0	30.0	45.0	59.0	30.0	3.0
October	168.0	84.0	196.0	138.0	349.0	255.0	240.0	180.0	259.0	175.0	194.0	121.0	63.0	91.0	0.0
November	533.0	316.0	464.0	398.0	718.0	425.0	338.0	487.0	487.0	445.0	413.0	447.0	564.0	264.0	175.0
December	682.0	753.0	685.0	683.0	872.0	813.0	695.0	723.0	739.0	820.0	537.0	956.0	473.0	948.0	447.0
January	830.0	601.0	665.0	870.0	1,250.0	1,152.0	1,088.0	777.0	909.0	956.0	806.0	1,009.0	1,144.0	854.0	773.0
February	702.0	641.0	567.0	417.0	679.0	996.0	877.0	848.0	621.0	707.0	620.0	621.0	794.0	561.0	889.0
March	261.0	320.0	547.0	303.0	350.0	556.0	449.0	571.0	537.0	416.0	458.0	578.0	383.0	432.0	608.0
April	275.0	227.0	241.0	183.0	129.0	164.0	213.0	240.0	97.0	309.0	322.0	220.0	145.0	171.0	401.0
May	83.0	28.0	6.0	94.0	28.0	92.0	57.0	38.0	96.0	8.0	71.0	106.0	25.0	55.0	242.0
Winter	3,008.0	2,631.0	2,928.0	2,671.0	3,869.0	3,942.0	3,447.0	3,406.0	3,293.0	3,344.0	2,834.0	3,611.0	3,358.0	3,059.0	3,118.0
Summer	542.0	347.0	494.0	483.0	537.0	515.0	511.0	463.0	461.0	534.0	617.0	492.0	292.0	353.0	426.0
Annual	3,550.0	2,978.0	3,422.0	3,154.0	4,406.0	4,457.0	3,958.0	3,869.0	3,754.0	3,878.0	3,451.0	4,103.0	3,650.0	3,412.0	3,544.0

	1987 - 1988	1988 - 1989	1989 - 1990	1990 - 1991	1991 - 1992	1992 - 1993	1993 - 1994	1994 - 1995	1995 - 1996	1996 - 1997	1997 - 1998	1998 - 1999	1999 - 2000	2000 - 2001	2001 - 2002	30 - Year Average
June	0.0	2.0	0.0	1.0	0.0	2.0	4.0	0.0	0.0	0.0	4.0	5.0	0.0	0.0	7.0	1.4
July	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
August	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
September	7.0	5.0	36.0	21.0	42.0	26.0	27.0	21.0	31.0	25.0	0.0	0.0	18.0	32.0	47.0	24.2
October	317.0	343.0	158.0	195.0	166.0	181.0	227.0	144.0	184.0	150.0	227.0	111.0	185.0	123.0	218.0	187.6
November	376.0	408.0	408.0	323.0	535.0	461.0	528.0	316.0	624.0	572.0	576.0	375.0	322.0	518.0	315.0	446.8
December	640.0	693.0	1,094.0	654.0	628.0	731.0	759.0	605.0	783.0	634.0	785.0	671.0	654.0	1,051.0	617.0	738.4
January	941.0	618.0	590.0	791.0	768.0	717.0	974.0	814.0	886.0	862.0	622.0	686.0	796.0	912.0	704.0	849.4
February	756.0	721.0	422.0	586.0	544.0	713.0	585.0	683.0	702.0	538.0	527.0	531.0	523.0	565.0	677.0	644.4
March	485.0	397.0	373.0	402.0	456.0	552.0	437.0	355.0	626.0	394.0	505.0	595.0	364.0	602.0	477.0	452.7
April	242.0	258.0	245.0	80.0	217.0	252.0	134.0	175.0	292.0	319.0	209.0	125.0	248.0	124.0	171.0	209.0
May	43.0	90.0	65.0	9.0	85.0	32.0	90.0	42.0	32.0	107.0	19.0	10.0	14.0	17.0	89.0	51.2
Winter	3,198.0	2,837.0	2,887.0	2,756.0	2,931.0	3,174.0	3,283.0	2,773.0	3,621.0	3,000.0	3,015.0	2,858.0	2,659.0	3,648.0	2,790.0	3,131.7
Summer	609.0	698.0	504.0	306.0	510.0	493.0	482.0	382.0	539.0	611.0	459.0	251.0	465.0	296.0	532.0	473.5
Annual	3,807.0	3,535.0	3,391.0	3,062.0	3,441.0	3,667.0	3,765.0	3,155.0	4,160.0	3,611.0	3,474.0	3,109.0	3,124.0	3,944.0	3,322.0	3,605.2